

Preparer's Corner ... Q and A

December 19, 2002

Q May W-2's be submitted electronically?

A No.

Q Must the Schedule IT-2210 be attached if the "farmer's 2/3 gross receipts" box on the back of the IT-40/IT-40PNR is checked?

A Yes. We review the income data from Section A of that schedule.

Q Will fiscal year corporations be informed they must file a 12/31/02 short period return?

A Yes. Current IT-20, IT-20SC, and IT-20NP fiscal filers will receive a 12/31/02 year-end booklet with instructions explaining their filing requirements.

Q I have gas in a storage tank for my own use. Must I file a Form IVG-1?

A Yes. Everyone with stored gasoline must complete Form IVG-1.

Q Are gratuities for serving or delivery exempt from sales tax if the gratuity charge is stated separately from the price of the food and beverage?

A Yes. See paragraph three on the Sales Tax Information Bulletin #7 (dated May, 2002) for more information.

Please make the following corrections to the County Innkeepers Tax rates:

Rate Change

Dubois – Is 3% - should be 4%

Madison – Is 3% - should be 5%

Add to chart

Perry County – 62 – 5% - county - Effective date 09/95

Updated copy <http://www.in.gov/dor/publications/misc/pdf/citfab.pdf>